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1. Trustee's Application, filed 2/8/24, ECF#703
2. Declaration of Stephen Gray in Support of the Application, filed on 2/5/24, ECF#702.
3. Preliminary Objections to the Application of Columbus Properties and Colonnade Management Corporation, filed on 2/2/24, ECF#709.
4. Objections to the Application of Mitchell Kossoff, dated 3/6/24 ECF# 715.
5. Opposition & Objections to Trustee's Motion of Xenopoulos, filed on 7/2/24, ECF#746.
6. Objections of Columbus Properties, Inc. and Colonnade Management corporation, filed on 7/2/24, ECF#747.
7. Objections to Trustee's Application of CITIBANK, NA Inc. filed on 7/2/24, ECF#749.
8. Objections to Trustee's Application of Bloomingdales, Incv filed on 7/2/24, ECF#750.
9. Declaration of Anne Sylvia in Support of the Application, filed 7/31/24, ECF# 766.
10. Statement of the Internal Revenue Service in support of the Application, filed 7/31/24, ECH#765.
11. Trustee' Omnibus Reply to Objections, filed 7/31/24, ECF#768.
12. Supplemental Declaration of Jared C. Borriello in support of Trustee's Application, filed 7/31/24, ECF#769.
13. Court authorized Sur-Reply of Mitchell Kossoff, dated 8/19/24 ECF# 785 and filed on 8/23/24.
14. Hearing Transcript dated 9/18/24, ECF# 807 .

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15. List of Joint 9/18/24 Hearing Exhibits on Trustee's Motion (Exhibits TX 1- TX 72), dated 9/18/24, ECF#_____.
16. Deposition of Stephen Gray, dated 5/24/24, ECF#_____.
17. Deposition of Anne Sylvia, dated 6/6/24, ECF#_____.
18. Post Trial Brief of the Internal Revenue Service, filed 11/4/24, ECF# 808.
19. Post IRS Hearing Submission of Mitchell Kossoff, dated 11/3/24, ECF# 825 and filed on 11/7/24.
20. Post Hearing Submission of defendant Citibank, NA, filed 11/4/24, ECF#811.
21. Post Trial Brief of Trustee, filed 11/4/24, ECF#812.
22. Post Trial Brief of Columbus Properties, Inc. and Colonnade Management, filed 8/5/24, ECF#814.
23. Post Hearing Memorandum of Xenopoulos, dated 11/4/24, ECF# 813.
24. Written Decision by the Hon. David S. Jones, dated 2/14/25, deciding the Application, ECF# 840.
25. The Order of the HON. David S. Jones being appealed, entered on 2/20/25, ECF# 843.

PLEASE TAKE FURTHER NOTICE that set forth directly below is a statement of all issues to be presented by your Appellant in connection with the instant Appeal:

A. The Court below erred by determining that Appellant needed to submit to the IRS instructions in writing in order to authorize the IRS to re-allocate the Disputed Payment to the March 28, 2016 Assessment or, alternatively, that Appellant failed to propound such a writing..

B. In direct contravention of the testimony of the IRS' only witness, the Internal Revenue Code and the pertinent rules, revenue rulings and regulations promulgated thereunder, the Court below erred by giving the Agency a second right to re-allocate the Disputed Payment to another outstanding tax liability once it had already re-allocated the Disputed Payment to partially satisfy the March 28, 2016 Assessment.

C. The Court below failed to rule upon Appellant's dispositive argument to the effect that once the IRS sends a notice stating the remaining balance due on an Assessment and the taxpayer thereupon

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C. (cont.) remits to the Agency the balance so stated as due, the Assessment is deemed to be fully satisfied and in the event of an error the liability covered by the initial Assessment can only be revived by the filing of a new Assessment.

D. The Court below erred by ignoring controlling case law precedents and the clear instructions in the IRS Manual to the effect that once satisfaction language contained in a Certificate of Release of Federal Tax Lien (CRFTL) is issued, the Assessment noted in the CRFTL is satisfied and can only be revived by the filing of a revocation of the filed CRFTL.

E. The Court below in contravention of the undisputed documents and testimony erred by finding that the IRS did not issue a refund in connection with an overpayment of the balance due on the March 28, 2016 Assessment in an attempt to improperly support its ruling that the March 28, 2016 Assessment was valid despite clear language in the filed CRFTL that it had been satisfied.


F. The Court below erred in upholding the validity of the March 28, 2019 Assessment that the IRS can issue multiple assessments, as opposed to a Supplemental Assessment, covering the same type of tax and the same tax period.

G. The Court below erred in upholding the validity of the March 19, 2019 Assessment by holding that even though the evidence suggested that this Assessment erroneously stated that the Withholding Tax shortfall occurred in the 4th, as opposed to the 3rd, Quarter of Tax Year 2015 that said error was harmless inasmuch as the Appellant was not misled by this mistake.

H. The Court below erred by wrongly determining that the Appellant did not file a written Objection to the IRS Claim and/or its Amended Claims and as a result failed to shift the burden of proof, once the Claims were properly contested, to the Agency to substantiate the same - a burden which it did not meet.

Dated: Sonyea, New York
February 27, 2025

YOURS, ETC.



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Sonyea, New York 14556

DECLARATION AS TO FILING

I, MITCHELL KOSSOFF, pursuant to 28 U.S.C. Section 1746 hereby declare under penalty of perjury that on the 3RD day of MARCH, 2025 I desposited in the Groveland Correctional Facility's internal mail system the within DESIGNATION OF DOCUMENTS TO BE INCLUDED IN RECORD ON APPEAL AND STATEMENT OF ISSUES TO BE PRESENTED in a sealed envelope with first class postage paid thereon and addressed as follows:

Appeals Clerk's Office
United States Bankruptcy Court
Southern District
One Bowling Green
New York, New York 10004

Dated: Sonyea, New York

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MITCHELL KOSSOFF, Pro Se

